

SENATE BILL No. 151

DIGEST OF INTRODUCED BILL

Citations Affected: IC 4-12-14; IC 6-8.1-9-4.

Synopsis: Checkoff for cancer research. Adds cancer research as a charitable purpose to which an individual may choose to give all or part of the individual's income tax refund. Establishes the cancer research trust fund under the administration of the budget agency. Makes a continuing appropriation of the money held in the cancer research trust fund. (The introduced version of this bill was prepared by the health finance commission.)

Effective: January 1, 2009.

Miller

January 8, 2008, read first time and referred to Committee on Appropriations.

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Introduced

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

SENATE BILL No. 151

A BILL FOR AN ACT to amend the Indiana Code concerning health and to make an appropriation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 4-12-14 IS ADDED TO THE INDIANA CODE AS
2 A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2009]:

4 Chapter 14. Cancer Research Trust Fund

5 Sec. 1. As used in this chapter, "fund" refers to the cancer
6 research trust fund established by section 2 of this chapter.

7 Sec. 2. (a) The cancer research trust fund is established for the
8 purpose of receiving, holding, and disbursing money as a fiduciary.
9 The budget agency shall administer the fund. The fund consists of:

10 (1) grants, gifts, and donations intended for deposit in the
11 fund;

12 (2) appropriations by the general assembly to further the
13 purpose described in section 3 of this chapter; and

14 (3) interest that accrues from money in the fund.

15 (b) The treasurer of state shall invest the money in the fund not
16 currently needed to meet the obligations of the fund in the same
17 manner as other public money may be invested. Interest that

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accrues from these investments shall be deposited in the fund.

(c) Money in the fund at the end of the state fiscal year does not revert to the state general fund.

Sec. 3. The budget agency shall make grants from the fund to entities conducting research on cancer.

Sec. 4. Money in the fund is annually appropriated for the purpose described in section 3 of this chapter.

SECTION 2. IC 6-8.1-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2009]: Sec. 4. (a) Every individual (other than a nonresident) who files an individual income tax return and who is entitled to a refund from the ~~Indiana~~ department of ~~state~~ revenue because of the overpayment of income tax for a taxable year may designate on ~~his~~ **the individual's** annual state income tax return that either a specific amount or all of the refund to which ~~he~~ **the individual** is entitled shall be paid over to **one (1) or more of the nongame fund; in the event that the individual designates that a certain amount shall be paid over to the nongame fund and funds described in subsection (d). If the refund to which he the individual is entitled is less than the total amount designated such designation shall mean that to be paid over to one (1) or more of the funds described in subsection (d), all of the refund to which he the individual is entitled shall be paid over to the nongame fund; designated funds, but in an amount or amounts reduced proportionately for each designated fund. If an individual designates all of the refund to which the individual is entitled to be paid over to one (1) or more of the funds described in subsection (d) without designating specific amounts, the refund to which the individual is entitled shall be paid over to each fund described in subsection (d) in an amount equal to the refund divided by the number of funds described in subsection (d), rounded to the lowest cent, with any part of the refund remaining due to the effects of rounding to be deposited in the nongame fund.**

(b) Every husband and wife (other than nonresidents) who file a joint income tax return and who are entitled to a refund from the ~~Indiana~~ department of ~~state~~ revenue because of the overpayment of income tax for a taxable year may designate on their annual state income tax return that either a specific amount or all of the refund to which they are entitled shall be paid over to **one (1) or more of the nongame fund; in the event that the husband and wife designate that a certain amount shall be paid over to the nongame fund and funds described in subsection (d). If the refund to which they a husband and wife are entitled is less than the total amount designated such designation shall mean that to be paid over to one (1) or more of the**

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1 funds described in subsection (d), all of the refund to which ~~they~~ the
 2 husband and wife are entitled shall be paid over to the ~~nongame fund~~
 3 designated funds, but in an amount or amounts reduced
 4 proportionately for each designated fund. If a husband and wife
 5 designate all of the refund to which the husband and wife are
 6 entitled to be paid over to one (1) or more of the funds described in
 7 subsection (d) without designating specific amounts, the refund to
 8 which the husband and wife are entitled shall be paid over to each
 9 fund described in subsection (d) in an amount equal to the refund
 10 divided by the number of funds described in subsection (d),
 11 rounded to the lowest cent, with any part of the refund remaining
 12 due to the effects of rounding to be deposited in the nongame fund.

13 (c) In addition to a designation under subsection (a) or (b), a
 14 taxpayer who:

15 (1) is a resident of Indiana; and

16 (2) files an individual or joint income tax return;

17 may designate on the taxpayer's annual state income tax return
 18 that the taxpayer desires to contribute to one (1) or more of the
 19 funds described in subsection (d) by stating the amount of the
 20 contribution, but the amount may not be less than one dollar (\$1).

21 (d) Designations under subsection (a), (b), or (c) may be directed
 22 only to the following funds:

23 (1) The nongame fund.

24 (2) The cancer research trust fund.

25 ~~(c)~~ (e) The instructions for the preparation of individual income tax
 26 returns shall contain a description of the purposes of the following:

27 (1) The nongame and endangered species program. ~~which is~~ The
 28 description of this program shall be written in cooperation with
 29 the department of natural resources.

30 (2) The cancer research trust fund (established by
 31 IC 4-12-14-2).

32 (f) Individual income tax returns must include a statement that:

33 (1) a contribution under subsection (c) does not reduce the
 34 taxpayer's tax;

35 (2) a contribution under subsection (c) will:

36 (A) decrease or eliminate the refund owed to the taxpayer,
 37 if any;

38 (B) increase the amount that must accompany the return;
 39 or

40 (C) result in both of the consequences described in clauses
 41 (A) and (B); and

42 (3) the failure to include with the taxpayer's tax return all or

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1 part of the increased amount referred to under subdivision
2 (2)(B) will reduce the designated contribution to the extent
3 that the increased amount is not included with the return.

4 (g) The department shall interpret a designation on a return
5 under subsection (a), (b), or (c) that is illegible or otherwise not
6 reasonably discernible to the department as if the designation had
7 not been made.

8 SECTION 3. [EFFECTIVE JANUARY 1, 2009] IC 6-8.1-9-4, as
9 amended by this act, applies only to returns associated with taxable
10 years beginning after December 31, 2008.

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